COMPLAINT FORMAL LETTER	
LAYOUT	USEFUL PHRASES
GREETINGS	Dear Mr/Mrs/Ms Smith(,)Dear Sir/Madam(,)
INTRODUCTION/ OPENING PARAGRAPH	 I am writing in connection with to complain about/ to express my dissatisfaction with to draw your attention to I have to say that I was not at all satisfied with I am sorry to say that I was extremely disappointed with
MAIN PART (State what exactly happened) (2-3 PARAGRAPHS)	 Although you advertise 'top quality', I felt that the product I received was well below the standard I expected. The goods were faulty/damaged/in poor condition. There seems to be an error in the invoice/ a misunderstanding. Example paragraph: Our order dated 16 September clearly stated that we wanted 1,000 t-shirts. However, we only received 800. Furthermore, we asked you to print our company logo in the top left corner of the shirts and you have printed it in the centre. To make matters worse, your staff were very unhelpful when I called. Above all, no-one took responsibility to sort out the problem -I was simply passed from person to person. In addition,after 30 minutes I gave up in frustration and ended the call.
REQUEST FOR ACTION	 I would like you to investigate this matter, and let me know your decision. I would like a full/partial refund as soon as possible. Could you please arrange for me to receive a new (radio/CD, etc) or refund my money in full? We must insist on an immediate replacement/full refund. Unless I receive the goods by the end of this week, I will have no choice but to cancel my order.
CONCLUSION/ CLOSING PARAGRAPH	 I hope that this matter can be resolved I hope that you will deal with this matter promptly as it is causing me considerable inconvenience. I feel/believe that I am entitled to a replacement/ refund I demand a full refund/an immediate replacement/etc or I shall be forced to take legal action/ the matter further. I hope that I will not be forced to take further action.
ENDINGS	 Yours faithfully(,) (when the letter starts Dear Sir/Madam) Yours sincerely(,) (when the letter starts Dear Mr/Ms Jones)